



Form CT-1 Resident Stamper's Monthly Tax Stamp and Cigarette Return

Rev. 7/08

**Massachusetts
Department of
Revenue****This return must be filed on or before the 20th day of each calendar month for the preceding month.**

Name of licensee

License number

Federal Identification number

Name of contact person

Mailing address

City/Town

State

Zip

Classification

Telephone

Month

Year

Unaffixed Massachusetts Cigarette Tax Stamps at Face Value

1	Inventory at beginning of month	1	\$
2	Purchased or otherwise acquired	2	\$
3	Add lines 1 and 2	3	\$
4	Subtract inventory at end of month: Number of stamps 20s _____ @ \$. _____ (tax rate) = \$ _____ 25s _____ @ \$. _____ (tax rate) = \$ _____ Total inventory at end of month	4	\$
5	Stamps applied to unstamped cigarettes. Subtract line 4 from line 3	5	\$

Report of Unstamped Cigarettes. Effective July 1, 2008 little cigars are taxed as cigarettes.

Include cigarettes with stamps from other states.

Number of cigarettes
20s & 25s

6	Inventory at beginning of month	6	
7	Cigarettes purchased or otherwise acquired (from Schedule A)	7	
8	Add lines 6 and 7	8	
9	Inventory at end of the month (from Form CT-1E)	9	
10	Unstamped cigarettes to be accounted for. Subtract line 9 from line 8	10	\$

Accounting of Unstamped Cigarettes. Effective July 1, 2008 little cigars are taxed as cigarettes.

11	Sales to U.S. agencies (from Schedule B)	11	
12	Sales and transfers outside of Massachusetts (from Schedule CT-1C)	12	
13	Sales of unstamped cigarettes within Massachusetts (from Schedule D)	13	
14	Unstamped cigarettes stamped by you. Divide line 5 by \$. _____ per cigarette	14	
15	Unstamped cigarettes accounted for. Add lines 11 through 14	15	
16	Variance. Subtract line 10 from line 15	16	
17	Tax due for cigarettes. Multiply line 16 by \$. _____ per cigarette	17	\$
18	Total number of miscellaneous unstamped cigarettes sold in Massachusetts	18	
19	Amount payable for miscellaneous unstamped cigarettes sold in Massachusetts. Multiply line 18 by _____	19	\$
20	Total amount payable for cigarettes. Add lines 17 and 19	20	\$
21	Total purchase price of smokeless tobacco sold in Massachusetts. \$ _____ × _____ %	21	\$
22	Total tax due and payable with this return. Add lines 20 and 21	22	\$
23	Number of little cigars stamped for month _____		

Declaration**The undersigned certifies under the penalties of perjury that all lines and statements herein contained or upon schedules attached hereto are true and accurate in every particular.**

Print name of licensee

Signature

Date

This form has been approved by the Commissioner of Revenue. Mail this return and required schedules, together with payment in full, to: **Massachusetts Department of Revenue, PO Box 7004, Boston, MA 02204.**

Schedule A. Report of All Cigarettes Purchased or Otherwise Acquired

[illegible]

Date _____

[illegible]

Schedule D. Sales of Unstamped Cigarettes Within the State

Restricted to sales to Massachusetts licensed subjobbers and vending machine operators for resale in a foreign state and so licensed in both states.

Name of licensee to whom sale was made:	Name of cigarettes	
	20s and 25s	Miscellaneous
Total. Enter on Form CT-1, line 13		

Schedule F. Report of Sales of Stamped Cigarettes to Other Wholesalers, Vending Machine Operators and Others

During the month of _____, sales of stamped cigarettes in the amounts indicated below were made to other wholesalers, vending machine operators and other persons making purchases of cigarettes on a basis other than that of a retailer.

Name of licensee to whom sale was made:	License number	Number of cigarettes
Total. Attach additional schedules, if necessary		